

State of California  
BOARD OF EQUALIZATION  
ALCOHOLIC BEVERAGE TAX REGULATIONS

**Regulation 2500. RECORDS.**

*Reference:* Sections 33452 and 32453, Revenue and Taxation Code.

A taxpayer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901.

*History:* Effective April 17, 1955.

Amended November 13, 2002, effective March 6, 2003. Entire regulation amended to implement and make specific Revenue and Taxation Code Sections 32452 and 32453 by clarifying the record keeping requirements for all alcoholic beverage licensees. Added language concerning machine sensible records and alternative storage media in order to make the regulation consistent with Sales and Use Tax Regulation 1698 (Title 18, Cal. Code of Regs., Section 1698). Title of regulation changed from "General" to "Records".

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General recordkeeping requirements can be found at the referenced cite.